IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 4TH APRIL 2007 / 14TH CHAITHRA 1929

WP(C).No. 10653 of 2007(R)

PETITIONER:

M/S.NAMBIYTTUKUDY AGRO INDUSTRIES,
KOOVAPPADY P.O., VIA.PERUMBAVOOR,
ERNAKULAM DISTRICT. REPRESENTED BY ITS
MANAGING PARTNER MR. N.P.ANTONY.

BY ADV. SRI.KURIAN GEORGE KANNAMTHANAM (SR.)
SRI.TONY GEORGE KANNANTHANAM

RESPONDENTS:
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1. **STATE OF KERALA, REPRESENTED BY**
   SECRETARY, TAXES(B)DEPARTMENT,
   SECRETARIAT, TRIVANDRUM.

2. **THE COMMISSIONER OF COMMERCIAL TAXES,**
   TRIVANDRUM.

3. **THE DEPUTY COMMISSIONER,**
   COMMERCIAL TAXES, TRIVANDRUM.

4. **THE DISTRICT COLLECTOR, ERNAKULAM.**

5. **THE TAHSILDAR,**
   KUNNATHUNAD, PERUMBAVOOR.

6. **STATE BANK OF TRAVANCORE,**
   PERUMBAVOOR.

BY ADV. SRI.M.PATHROSE MATTHAI (SR.), SC FOR SBT
SRI.SAJI VARGHESE
BY GOVT.PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 04/04/2007 ALONG WITH WPC.NO.10652 OF 2007 AND WPC.NO.11076 OF 2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: **COPY OF COMMUNICATION DTD. 8/11/2005 ISSUED FROM THE 1ST RESPONDENT.**

EXT.P2: **COPY OF COMMUNICATION DTD. 18/01/2007 ISSUED FROM THE 1ST RESPONDENT.**

EXT.P3: **COPY OF COMMUNICATION DTD. 19/01/2007 ISSUED FROM THE 2ND RESPONDENT.**

EXT.P4: **COPY OF COMMUNICATION DTD. 7/03/2007 TO THE PETITIONER.**

EXT.P5: **COPY OF COMMUNICATION DTD. 6/03/2007 OF THE TAHSILDAR TO THE BANK.**

/TRUE COPY/

KSS

K.BALAKRISHNAN NAIR, J.

W.P.(C).Nos.10652 of 2007-R
10653 of 2007-R & 11076 of 2007-R

Dated this the 4th day of April, 2007

JUDGMENT

The point raised by the writ petitioners in these writ petitions is squarely covered by the judgment in W.P.(C) 9031 of 2007. Accordingly, it is ordered that the directions issued in that case will govern these cases also. In other words, further recovery from the petitioners of tax on turnover shall be made only after the Government takes a final decision in the matter.

The Writ Petitions are disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS